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Thereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope, with sufficient postage, addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on

September 19, 2006

Date of Deposit

Alejandro J. Fernandez, Reg. No. 52,886

Name of Applicant, Assignee or Registered Representative

Signature

September 19, 2006

Date of Signature

Our Case No.: E43960-110567

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Nicholas Edwin, Jr.

Serial No.: 10/748,414

Filing Date: December 30, 2003

For: GYRATING ACOUSTICAL

BEARING BRACKET

Examiner: San Martin, Edgardo

Group Art Unit No.: 2837

AMENDMENT & RESPONSE TO OFFICE ACTION

Mail Stop Amendment Commissioner for Patents P. O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed April 19, 2006, and having a period for response set to expire on September 19, 2006, as extended by the